

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Kankakee Valley School Corp (3785)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$9,476,489	\$9,608,553	\$9,449,239	\$9,419,431	-0.2%	-0.3%
Group Health Insurance	222	\$1,926,511	\$1,893,708	\$1,860,925	\$1,782,064	-1.9%	-4.2%
Non - Certified Salaries	120	\$1,382,942	\$1,398,760	\$1,428,669	\$1,416,395	0.6%	-0.9%
Social Security Certified	212	\$691,775	\$692,546	\$683,569	\$685,279	-0.2%	0.3%
Teacher Retirement Fund, After 7-1-95	216	\$502,045	\$541,033	\$588,160	\$671,957	7.6%	14.2%
Repairs and Maintenance Services	430	\$436,915	\$469,745	\$480,214	\$583,098	7.5%	21.4%
Computer Hardware	741	\$1,042,424	\$527,286	\$866,682	\$519,133	-16.0%	-40.1%
Content	747	\$124,363	\$220,754	\$254,904	\$307,684	25.4%	20.7%
Operational Supplies	611	\$275,022	\$208,288	\$195,381	\$197,991	-7.9%	1.3%
Pre-2008 Object Code - Temporary Salaries	130	\$130,004	\$145,024	\$139,365	\$138,497	1.6%	-0.6%
Textbooks	630	\$645,503	\$106,761	\$204,507	\$134,062	-32.5%	-34.4%
Other Employee Benefits	241 - 290	\$119,519	\$127,759	\$126,863	\$133,657	2.8%	5.4%
Social Security Noncertified	211	\$126,170	\$126,806	\$133,933	\$133,203	1.4%	-0.5%
Instructional Programs Improvement Services	312	\$115,478	\$65,637	\$125,442	\$101,111	-3.3%	-19.4%
Group Life Insurance	221	\$71,253	\$81,542	\$90,647	\$94,072	7.2%	3.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$147,198	\$132,632	\$116,677	\$91,988	-11.1%	-21.2%
Workers Compensation Insurance	225	\$36,291	\$104,337	\$79,128	\$78,480	21.3%	-0.8%
Other Supplies and Materials	615, 660 - 689	\$77,952	\$71,020	\$70,226	\$62,709	-5.3%	-10.7%
Library Books	640	\$55,477	\$45,288	\$49,730	\$49,418	-2.8%	-0.6%
Other Group Insurance Authorized by Statute	224	\$41,443	\$40,964	\$41,188	\$38,497	-1.8%	-6.5%
Professional Development	748	\$17,226	\$30,300	\$34,739	\$31,775	16.5%	-8.5%
Equipment	730	\$2,849	\$9,183	\$2,570	\$22,278	67.2%	766.9%
Instruction Services	311	\$2,016	\$3,700	\$4,582	\$14,229	63.0%	210.6%
Dues and Fees	810	\$0	\$12,961	\$13,032	\$12,934	NA	-0.8%
Travel	580	\$11,683	\$9,018	\$12,388	\$11,291	-0.8%	-8.9%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$5,899	\$0	\$12,865	\$7,499	6.2%	-41.7%
Connectivity	744	\$21,982	\$5,757	\$7,467	\$6,822	-25.4%	-8.6%
Periodicals	650	\$3,002	\$8,043	\$5,423	\$5,319	15.4%	-1.9%
Overtime Salaries	140	\$0	\$0	\$0	\$4,007	NA	NA
Rentals	440	\$0	\$1,500	\$1,750	\$2,865	NA	63.7%
Other Professional and Technical Services	319	\$7,612	\$5,110	\$4,139	\$1,990	-28.5%	-51.9%
Gasoline and Lubricants	613	\$293	\$327	\$203	\$277	-1.4%	36.8%
Unemployment Insurance	230	\$18,390	\$17,194	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$1,050	\$0	\$0	NA	NA
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$0	\$67,815	\$0	\$0	NA	NA
Insurance	520	\$0	\$72	\$46	\$0	NA	-100.0%
Student Academic Achievement Total		\$17,515,727	\$16,780,471	\$17,084,654	\$16,760,014	-1.1%	-1.9%

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Kankakee Valley School Corp (3785)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$1,219,300	\$1,226,685	\$1,260,989	\$1,373,107	3.0%	8.9%
Non - Certified Salaries	120	\$470,735	\$458,053	\$450,197	\$464,882	-0.3%	3.3%
Group Health Insurance	222	\$202,468	\$183,884	\$180,750	\$189,529	-1.6%	4.9%
Social Security Certified	212	\$89,058	\$89,175	\$91,468	\$96,645	2.1%	5.7%
Teacher Retirement Fund, After 7-1-95	216	\$77,448	\$77,223	\$79,189	\$78,400	0.3%	-1.0%
Other Professional and Technical Services	319	\$32,952	\$27,896	\$54,363	\$54,032	13.2%	-0.6%
Social Security Noncertified	211	\$35,486	\$34,365	\$32,469	\$32,879	-1.9%	1.3%
Other Employee Benefits	241 - 290	\$21,583	\$26,081	\$22,073	\$27,389	6.1%	24.1%
Operational Supplies	611	\$17,899	\$18,404	\$18,707	\$17,096	-1.1%	-8.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,497	\$10,800	\$12,080	\$15,425	7.6%	27.7%
Group Life Insurance	221	\$10,033	\$11,681	\$13,103	\$14,168	9.0%	8.1%
Pupil Services	313	\$22,034	\$16,320	\$17,802	\$8,268	-21.7%	-53.6%
Travel	580	\$9,577	\$6,152	\$6,869	\$7,392	-6.3%	7.6%
Postage and Postage Machine Rental	532	\$7,695	\$8,516	\$11,476	\$7,154	-1.8%	-37.7%
Other Group Insurance Authorized by Statute	224	\$5,451	\$5,589	\$5,415	\$5,521	0.3%	1.9%
Dues and Fees	810	\$3,210	\$4,125	\$3,875	\$3,600	2.9%	-7.1%
Workers Compensation Insurance	225	\$1,400	\$13,039	\$3,486	\$3,500	25.7%	0.4%
Repairs and Maintenance Services	430	\$3,664	\$3,375	\$452	\$1,424	-21.0%	215.0%
Unemployment Insurance	230	\$3,930	\$1,615	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$235	\$0	\$1,778	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$2,245,656	\$2,222,977	\$2,266,541	\$2,400,411	1.7%	5.9%
Overhead and Operational							
Non - Certified Salaries	120	\$2,568,140	\$2,518,139	\$2,510,226	\$2,598,045	0.3%	3.5%
Light and Power - Other Than Heating and Cooling	625	\$756,430	\$817,650	\$918,589	\$962,899	6.2%	4.8%
Vehicles	731	\$475,753	\$383,150	\$390,273	\$544,159	3.4%	39.4%
Food Purchases	614	\$567,645	\$592,424	\$572,140	\$523,969	-2.0%	-8.4%
Repairs and Maintenance Services	430	\$150,407	\$145,003	\$238,178	\$315,674	20.4%	32.5%
Gasoline and Lubricants	613	\$345,910	\$353,811	\$350,007	\$300,560	-3.5%	-14.1%
Group Health Insurance	222	\$264,501	\$258,505	\$227,668	\$231,248	-3.3%	1.6%
Social Security Noncertified	211	\$210,736	\$206,714	\$208,150	\$219,145	1.0%	5.3%
Certified Salaries	110	\$175,868	\$173,261	\$195,486	\$205,973	4.0%	5.4%
Overtime Salaries	140	\$70,854	\$126,058	\$149,962	\$182,783	26.7%	21.9%
Pre-2008 Object Code - Temporary Salaries	130	\$190,035	\$153,166	\$149,671	\$179,505	-1.4%	19.9%
Insurance	520	\$209,549	\$231,689	\$234,957	\$163,400	-6.0%	-30.5%
Workers Compensation Insurance	225	\$56,495	\$150,183	\$174,034	\$161,727	30.1%	-7.1%
Operational Supplies	611	\$217,551	\$127,487	\$122,595	\$139,052	-10.6%	13.4%
Water and Sewage	411	\$87,254	\$89,636	\$102,103	\$108,454	5.6%	6.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Heating and Cooling for Buildings - Gas	622	\$80,748	\$87,043	\$125,759	\$95,294	4.2%	-24.2%
Other Employee Benefits	241 - 290	\$84,487	\$76,426	\$75,542	\$79,791	-1.4%	5.6%
Equipment	730	\$32,813	\$19,739	\$56,449	\$46,968	9.4%	-16.8%
Dues and Fees	810	\$7,058	\$3,895	\$10,067	\$40,729	55.0%	304.6%
Telephone	531	\$32,649	\$30,415	\$30,756	\$33,602	0.7%	9.3%
Removal of Refuse and Garbage	412	\$24,409	\$26,067	\$23,944	\$30,248	5.5%	26.3%
Board of Education Services	318	\$14,776	\$15,794	\$18,885	\$20,513	8.5%	8.6%
Group Life Insurance	221	\$15,769	\$18,670	\$20,011	\$18,941	4.7%	-5.3%
Other Public or Private Utility Services	419	\$23,055	\$20,504	\$20,627	\$17,392	-6.8%	-15.7%
Printing and Binding	550	\$2,400	\$4,350	\$12,488	\$17,250	63.7%	38.1%
Social Security Certified	212	\$12,733	\$13,109	\$14,683	\$14,891	4.0%	1.4%
Board Member Compensation	115	\$14,000	\$14,000	\$13,917	\$14,000	0.0%	0.6%
Teacher Retirement Fund, After 7-1-95	216	\$10,017	\$11,230	\$20,327	\$12,899	6.5%	-36.5%
Tires and Repairs	612	\$11,524	\$10,421	\$10,957	\$9,274	-5.3%	-15.4%
Travel	580	\$12,693	\$15,200	\$11,904	\$8,400	-9.8%	-29.4%
Staff Services	314	\$6,291	\$6,262	\$6,262	\$7,390	4.1%	18.0%
Content	747	\$11,634	\$6,563	\$5,901	\$6,370	-14.0%	8.0%
Other Professional and Technical Services	319	\$11,312	\$2,330	\$923	\$5,696	-15.8%	517.5%
Student Transportation Services	510	\$4,329	\$2,525	\$2,986	\$5,317	5.3%	78.0%
Data Processing Services	316	\$8,100	\$2,907	\$5,339	\$5,251	-10.3%	-1.6%
Rentals	440	\$4,655	\$4,625	\$4,425	\$4,625	-0.2%	4.5%
Postage and Postage Machine Rental	532	\$4,458	\$6,570	\$2,769	\$4,573	0.6%	65.1%
Advertising	540	\$1,850	\$2,676	\$3,516	\$4,437	24.4%	26.2%
Other Group Insurance Authorized by Statute	224	\$4,238	\$4,339	\$4,330	\$3,992	-1.5%	-7.8%
Miscellaneous Objects	876 - 899	\$6,844	\$5,305	\$7,817	\$2,997	-18.7%	-61.7%
Other Purchased Property Services	490 - 499	\$2,761	\$2,490	\$1,864	\$2,182	-5.7%	17.1%
Unemployment Insurance	230	\$4,684	\$0	\$68	\$1,813	-21.1%	2550.0%
Official Bond Premiums	525	\$2,701	\$2,366	\$2,466	\$1,377	-15.5%	-44.2%
Bank Service Charges	871	\$0	\$50	\$26	\$24	NA	-7.7%
Computer Hardware	741	\$9,380	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$62,928	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$37,140	\$0	\$0	\$0	-100.0%	NA
Connectivity	744	\$83,025	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$6,992,589	\$6,742,746	\$7,059,050	\$7,352,828	1.3%	4.2%
Non Operational							
Redemption of Principal	831	\$2,360,000	\$3,170,000	\$3,410,000	\$3,945,000	13.7%	15.7%
Repairs and Maintenance Services	430	\$1,532,173	\$774,284	\$526,616	\$3,176,140	20.0%	503.1%
Interest	832	\$2,886,167	\$2,186,575	\$2,116,350	\$2,112,436	-7.5%	-0.2%

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Kankakee Valley School Corp (3785)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Equipment	730	\$508,244	\$356,191	\$483,452	\$526,874	0.9%	9.0%
Other Professional and Technical Services	319	\$49,677	\$73,138	\$643,703	\$256,944	50.8%	-60.1%
Certified Salaries	110	\$98,235	\$95,912	\$126,851	\$139,234	9.1%	9.8%
Non - Certified Salaries	120	\$160,839	\$161,479	\$137,945	\$133,670	-4.5%	-3.1%
Rentals	440	\$110,729	\$102,332	\$96,083	\$74,268	-9.5%	-22.7%
Social Security Noncertified	211	\$12,239	\$12,307	\$10,613	\$10,736	-3.2%	1.2%
Teacher Retirement Fund, After 7-1-95	216	\$5,555	\$5,650	\$9,720	\$10,365	16.9%	6.6%
Social Security Certified	212	\$7,574	\$7,375	\$9,644	\$10,141	7.6%	5.2%
Operational Supplies	611	\$2,751	\$4,102	\$1,164	\$1,834	-9.6%	57.5%
Bank Service Charges	871	\$0	\$1,000	\$1,000	\$1,000	NA	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,382	\$1,273	\$896	\$954	-8.8%	6.5%
Other Employee Benefits	241 - 290	\$559	\$762	\$395	\$574	0.6%	45.2%
Miscellaneous Objects	876 - 899	\$500	\$500	\$500	\$500	0.0%	0.0%
Instructional Programs Improvement Services	312	\$625	\$900	\$0	\$0	-100.0%	NA
Non Operational Total		\$7,737,250	\$6,953,781	\$7,574,932	\$10,400,671	7.7%	37.3%
Grand Total		\$34,491,221	\$32,699,975	\$33,985,177	\$36,913,925	1.7%	8.6%